

The undersigned was appointed Mediator by the District Court upon the appeal of this matter according to the standing order, dated July 23, 2004, Governing Mediation of Appeals from the United States Bankruptcy Court for this District. Based upon information from counsel for one of the parties, the mediator decided to poll counsel for the various interests in this matter, to ascertain the advisability of conducting Mediation of this matter.

The Mediator has polled the parties and is advised that in light of the discrete legal issue in dispute, Mediation will not be productive. The Mediator reports that the parties are unanimous, in their current belief that the fundamental dispute involves a question of interpretation of law, this issue is not one which is remediable through Mediation, and the dispute is one which cannot be settled absent a ruling. This presents impasse.

Mediation, under the circumstances, would be costly, ineffective and is inadvisable. Accordingly, the Mediator agrees that it is inadvisable to proceed with Mediation and recommends bypass of Mediation.

Respectfully,

MARON MARVEL BRADLEY
& ANDERSON, P.A.

/s/ J. Richard Tucker

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